

## ABSTRACT

The present invention provides a bonded substrate fabricated to have its final active layer thickness of 200nm or lower by performing the etching by only 1nm to 1  $\mu$ m with a solution having an etching effect on a surface of an active layer of a bonded substrate which has been prepared by bonding two substrates after one of them having been ion-implanted and then cleaving off a portion thereof by heat treatment. SC-1 solution is used for performing the etching. A polishing, a hydrogen annealing and a sacrificial oxidation may be respectively applied to the active layer before and/or after the etching. The film thickness of this active layer can be made uniform over the entire surface area and the surface roughness of the active layer can be reduced as well.